

Culberson

By 

H J.R. No. 21

A JOINT RESOLUTION

1 proposing a constitutional amendment to authorize the imposition of  
2 ad valorem tax rate limitations by the voters or taxpayers of a  
3 county or other political subdivision.

4 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:

5 SECTION 1. Article VIII of the Texas Constitution is amended  
6 by adding Sections 24 and 24-a to read as follows:

7 Sec. 24. The legislature by general law may provide  
8 procedures by which the voters or taxpayers of a county or other  
9 political subdivision of this state that imposes ad valorem taxes  
10 may limit or reduce the amount of ad valorem taxes that may be  
11 imposed or the ad valorem tax rate that may be adopted by the  
12 governing body of the political subdivision.

13 Sec. 24-a. (a) The provisions of Chapter 26, Tax Code,  
14 providing for the voters of a county to reduce the ad valorem tax  
15 rate that the commissioners court of the county may adopt are  
16 validated as of January 1, 1986. All amendments to those  
17 provisions of Chapter 26, Tax Code, enacted after that date and  
18 before the date this section takes effect are also validated as of  
19 the respective effective dates of the amendments.

20 (b) The validation made by Subsection (a) of this section  
21 does not affect a county ad valorem tax rate adopted before January  
22 1, 1990, unless:

23 (1) a petition calling for an election to reduce or  
24 limit the tax rate was submitted in accordance with Chapter 26, Tax

1 Code, and a legal action filed within the time provided by law to  
2 determine whether the election must be held or whether the election  
3 is valid under this constitution is pending in court on the date  
4 this section takes effect; or

5 (2) the tax rate was set in 1989 and:

6 (A) the period provided by Chapter 26, Tax Code,  
7 for submitting a petition calling for an election to reduce the  
8 adopted tax rate has not expired on the date this section takes  
9 effect; or

10 (B) a petition calling for an election to reduce  
11 the adopted tax rate was submitted in the time provided by Chapter  
12 26, Tax Code, and the period provided by Chapter 26 for the  
13 governing body to act on the petition has not expired on the date  
14 this section takes effect.

15 (c) If the supreme court of this state at any time before  
16 the date this section takes effect holds in a legal action before  
17 the court that the provisions of Chapter 26, Tax Code, providing  
18 for the voters of a county to reduce the ad valorem tax rate  
19 adopted by the commissioners court of the county, are invalid under  
20 this constitution, this section validates those provisions of  
21 Chapter 26, Tax Code, only as of January 1, 1990, and only as those  
22 provisions apply to a tax rate adopted by a commissioners court on  
23 or after that date.

24 (d) This section expires January 1, 1991.

25 SECTION 2. This proposed constitutional amendment shall be  
26 submitted to the voters at an election to be held November 7, 1989.  
27 The ballot shall be printed to provide for voting for or against

1     the    proposition:   "The   constitutional   amendment   to   authorize  
2     procedures for the voters or taxpayers of a county or other  
3     political subdivision to reduce or limit property taxes and  
4     property tax rates."

By [Signature]

HOUSE JOINT RESOLUTION

proposing a constitutional amendment to authorize the imposition of ad valorem tax rate limitations by the voters or taxpayers of a county or other political subdivision.

DEC 14 1988 1. Filed with the Chief Clerk.

JAN 24 1989 2. Read first time and referred to Committee on

Ways & Means

3. Reported favorably (as amended) and sent to Printer at (as substituted)

4. Printed and distributed at

5. Sent to Committee on Calendars at

6. Read second time (amended) and (finally) passed to Third Reading by a Record Vote of \_\_\_\_\_ yeas, \_\_\_\_\_ nays, \_\_\_\_\_ present, not voting.

7. Motion to reconsider and table the vote by which H.J.R. \_\_\_\_\_ was ordered engrossed prevailed (failed) by (Non-Record Vote) (Record Vote of \_\_\_\_\_ yeas, \_\_\_\_\_ nays, \_\_\_\_\_ present, not voting).

8. Read third time (amended) and finally adopted (failed of adoption) by a Record Vote of \_\_\_\_\_ yeas, \_\_\_\_\_ nays, \_\_\_\_\_ present, not voting.

9. Caption ordered amended to conform to body of resolution.

10. Motion to reconsider and table the vote by which H.J.R. \_\_\_\_\_ was finally adopted prevailed (failed) by a (Non-Record Vote) Record Vote of \_\_\_\_\_ yeas, \_\_\_\_\_ nays, and \_\_\_\_\_ present, not voting).

11. Ordered Engrossed at

12. Engrossed.

13. Returned to Chief Clerk at

14. Sent to the Senate.

Chief Clerk of the House

15. Received from the House

16. Read, referred to Committee on

17. Reported favorably

18. Reported adversely, with favorable Committee Substitute; Committee Substitute read first time.

19. Ordered not printed.

20. Regular order of business suspended by (a viva voce vote.) \_\_\_\_\_ yeas, \_\_\_\_\_ nays.

21. To permit consideration, reading and passage, Senate and Constitutional Rules suspended by vote of \_\_\_\_\_ yeas, \_\_\_\_\_ nays.

22. Read second time passed to third reading by: (a viva voce vote.) \_\_\_\_\_ yeas, \_\_\_\_\_ nays.

\_\_\_\_\_ 23. Caption ordered amended to conform to body of bill.

\_\_\_\_\_ 24. Senate and Constitutional 3-Day Rules suspended by vote of \_\_\_\_\_ yeas,  
\_\_\_\_\_ nays to place bill on third reading and final passage.

\_\_\_\_\_ 25. Read third time and passed by  
(a viva voce vote.)  
( \_\_\_\_\_ yeas, \_\_\_\_\_ nays.)

OTHER ACTION:

OTHER ACTION:

\_\_\_\_\_  
Secretary of the Senate

\_\_\_\_\_ 26. Returned to the House.

\_\_\_\_\_ 27. Received from the Senate (with amendments.)  
(as substituted.)

\_\_\_\_\_ 28. House (Concurred) (Refused to Concur) in Senate (Amendments) by a (Non-Record  
(Substitute) Vote) (Record Vote of \_\_\_\_\_ yeas, \_\_\_\_\_ nays, \_\_\_\_\_ present,  
not voting).

\_\_\_\_\_ 29. Conference Committee Ordered.

\_\_\_\_\_ 30. Conference Committee Report Adopted (Rejected) by a (Non-Record Vote) (Record  
Vote of \_\_\_\_\_ yeas, \_\_\_\_\_ nays, and \_\_\_\_\_ present, not voting).

\_\_\_\_\_ 31. Ordered Enrolled at \_\_\_\_\_